



MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES
DIVISION OF REGULATION AND LICENSURE
SECTION FOR LONG-TERM CARE

STATEMENT OF FINANCIAL POSITION – GENERAL

OPERATOR		DATE
ASSETS		
CURRENT ASSETS		
1. Cash		
2. Accounts receivable		
3. Notes receivable		
4. Inventories		
5. Prepaid expenses		
6. Other current assets		
PROPERTY AND EQUIPMENT - AT COST		
7. Land and land improvements		
8. Buildings and improvements		
9. Equipment		
10. Furniture and fixtures		
11. Less: accumulated depreciation		
12. Net property and equipment		
OTHER ASSETS		
13. Deposits		
14. Other		
15. Total Assets		
LIABILITIES		
CURRENT LIABILITIES		
16. Accounts payable		
17. Notes payable		
18. Resident funds payable		
19. Current maturities of long-term debt		
20. Other current liabilities		
LONG-TERM LIABILITIES		
21. Long-term debt, less current maturities		
22. Other long-term liabilities		
EQUITY		
NON-PROFIT ORGANIZATIONS		
23. Fund balance		
PARTNERSHIPS		
24. Partners' capital		
CORPORATIONS		
25. Common stock		
26. Additional paid-in capital		
27. Retained earnings		
28. Less: treasury stock		
29. Total Liabilities and Equity		

STATEMENT OF FINANCIAL CONDITION – GENERAL

INSTRUCTIONS (DA-150e)

The *Statement of Financial Condition* (balance sheet) may be used by general business corporations, partnerships, nonprofit corporations, limited liability companies, and governmental entities when submitting information required by the *Application for License to Operate a Long-Term Care Facility*. Sole proprietors should use the *Statement of Financial Condition* form.

The *Statement of Financial Position* should indicate all assets, liabilities, and equity of the applicant, whether directly related to the facility or not, and should be used when the operator meets the application's financial information requirement through compliance with the following:

- When the tax return does not include the entity's assets, liabilities and equity, the applicant must also submit the *Statement of Financial Position* when complying with lines 13.A.2.b, 13.A.2.c or 13.A.2.d.
- All operators must comply with line 13B on the *Application for Licensure to Operate a Long-Term Care Facility* when any of the following situation apply:
 - 1) Applying for a license to operate a new facility;
 - 2) Applying for a license to operate a facility being reopened after having been previously licensed and then closed;
 - 3) Applying for a new license for a currently licensed facility where a change of operator is about to occur; or
 - 4) Applying for a new license to operate a facility where the affiliates' ownership interest in the operator has recently changed, as required by Section 198.015.3., RSMo and 19 CSR 30-82.010(1)(F).

Operator Indicate the name of the operator as shown in response to line 5 on page 1 of the *Application for License to Operate a Long-Term Care Facility*.

Date The *Statement of Financial Position* states the financial condition of an operator as of a given day by indicating the assets, liabilities and equity of the individual as of that day. Indicate the month, day, and year.

ASSETS

Current Assets

1. Cash – Cash on hand, bank checking and savings accounts, and other cash items.
2. Accounts receivable – Amounts due from others for services already rendered.
3. Notes receivable – Amounts due from others, evidenced by a promissory note.
4. Inventories – Supplies and food held for use in ordinary business operations.
5. Prepaid expenses – Expenses paid before currently due.
6. Other current assets – Includes any current asset not shown on lines 1 through 5. Attach a supporting schedule.

Property and Equipment – At Cost

7. Land and land improvements – The original cost of land owned plus improvements.
8. Buildings and improvements – The cost of buildings owned plus improvements.
9. Equipment – Includes equipment, automobiles, machinery, etc.
10. Furniture and fixtures – Items added to the interior of a building to make it habitable.
11. Less: accumulated depreciation – Amount of depreciation claimed for income tax or book purposes to date.
12. Net property and equipment – Add lines 7 through 10; then, from this total, subtract line 11.

Other Assets

13. Deposits – Utility deposits, etc.
14. Other – Assets other than the above.
15. **Total Assets** – Total of lines 1 through 14. This total must equal line 29 (total liabilities and equity).

LIABILITIES

Current Liabilities

16. Accounts payable – Debts owed to others for goods or services already received.
17. Notes payable – Debts owed to others, evidenced by a promissory note. This line should include those notes payable that fully expire in less than one (1) year.

STATEMENT OF FINANCIAL CONDITION – GENERAL

INSTRUCTIONS (DA-150e) (CONTINUED)

18. Resident funds payable – Amount of personal funds of residents held in trust.
19. Current maturities of long-term debt – The amount of long-term debt payable within twelve (12) months. (Principal only; does not include interest.) Refer to the loan amortization schedule.
20. Other current liabilities – Include any current liabilities that cannot be classified on lines 16 through 19. Attach a supporting schedule.

Long-Term Liabilities

21. Long-term debt, less current maturities – Total long-term debt **less** the amount shown on line 25. Total amount of principal to be paid, except for the amount to be paid within twelve (12) months. (Amount to be paid within twelve (12) months is shown on line 25 and is not included on line 27.) Refer to the amortization schedule to determine the amount of principal that will still be owed twelve (12) months after the balance sheet date.
22. Other long-term liabilities – Attach a supporting schedule.

EQUITY

Nonprofit Organizations

23. Fund balance – Should be completed only by nonprofit corporations and governmental entities. Total assets (line 15) minus all liabilities (lines 16 through 22).

Partnership

24. Partners' capital – Should be completed only by partnerships. Total assets (line 15) minus all liabilities (lines 16 through 22).

Corporations

25. Common stock – Lines 25 through 28 should be completed only by general business corporations. Line 25 should include the total of par or stated value of all shares authorized, issued and outstanding.
26. Additional paid-in capitals – Total of all amounts paid in or contributed by stockholders in excess of par or stated value.
27. Retained earnings – Total accumulated earnings.
28. Less: treasury stock – Cost of stock reacquired and held by the corporation. This reduces the amount of a corporation's equity.
29. **Total Liabilities and Equity** – Add lines 16 through 27. Then subtract line 28 from this subtotal. The grand total must equal line 15.